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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

IMPERIAL TOBACCO CANADA LIMITED,

Debtor in a Foreign Proceeding.¹

Chapter 15
Case No. 19-10771(SCC)

**NOTICE OF MONITOR’S MOTION FOR ORDER RECOGNIZING
CANADIAN COURT’S COURT-TO-COURT COMMUNICATIONS ORDER**

PLEASE TAKE NOTICE that, on August 8, 2019, FTI Consulting Canada Inc., in its capacity as the Court appointed monitor (the “Monitor”) and authorized foreign representative for Imperial Tobacco Canada Limited, in a proceeding under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (“CCAA”), as amended, pending before the Ontario Superior Court of Justice (Commercial List) at Toronto (the “Canadian Court”), by its undersigned counsel, filed the *Monitor’s Motion for Order Recognizing Canadian Court’s Court-to-Court Communications Order* (the “Motion”).²

¹ The last four digits of the Debtor’s taxpayer identification number is 4374. The Debtor’s registered office is located at 30 Pedigree Court, Brampton (Ontario) Canada L6T 5T8.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

PLEASE TAKE FURTHER NOTICE that the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court” or this “Court”) has scheduled a hearing to consider the relief requested in the Motion on **September 5, 2019, at 11:30 a.m., prevailing Eastern Time** (the “Hearing”) or as soon thereafter as counsel may be heard, before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, in Room 623 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that a copy of the Motion and/or related documents are available free of charge by visiting the website of Kurtzman Carson Consultants LLC at www.kccllc.net/ITCAN. You may also obtain copies of any pleadings by visiting the Bankruptcy Court’s website at www.ecf.nysb.uscourts.gov in accordance with the procedures and fees set forth therein. Documents relating to Imperial Tobacco Canada Limited’s CCAA proceeding can be obtained from the Monitor’s website at <http://cfcanada.fticonsulting.com/ImperialTobacco/>.

PLEASE TAKE FURTHER NOTICE that any party in interest wishing to submit a response or objection to the Motion, or the relief requested therein, must do so in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, setting forth in writing the basis thereof. Any responses or objections must be filed with the Bankruptcy Court no later than **04:00 p.m., prevailing Eastern Time, on August 29, 2019** (the “Objection Deadline”) and served upon Bracewell LLP, counsel to the Monitor, 1251 Avenue of the Americas, New York, NY 10020-1100, Attn: Jennifer Feldsher and Mark E. Dendinger.

PLEASE TAKE FURTHER NOTICE that all parties in interest opposing the Motion, or the relief requested therein, must appear at the Hearing at the time and place set forth above.

PLEASE TAKE FURTHER NOTICE that, if no response or objection is timely filed and served on or before the Objection Deadline, the Bankruptcy Court may grant the relief requested in the Motion without further notice.

PLEASE TAKE FURTHER NOTICE that the Hearing may be adjourned from time to time without further notice other than an announcement in open court, or a notice of adjournment filed with the Bankruptcy Court, of the adjourned date or dates of the Hearing or any other further adjourned hearing.

Dated: August 8, 2019
New York, New York

By: /s/ Jennifer Feldsher
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

IMPERIAL TOBACCO CANADA LIMITED,

Debtor in a Foreign Proceeding.¹

Chapter 15

Case No. 19-10771 (SCC)

**MONITOR'S MOTION FOR ORDER RECOGNIZING
CANADIAN COURT'S COURT-TO-COURT COMMUNICATIONS ORDER**

FTI Consulting Canada Inc., in its capacity as the Court appointed monitor (the "Monitor") and authorized foreign representative for Imperial Tobacco Canada Limited (the "Debtor"), in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) at Toronto (the "Canadian Court"), by its undersigned counsel, hereby submits this motion (this "Motion"), pursuant to sections 105, 1525 and 1527 of title 11 of the United States Code (the "Bankruptcy Code"), for entry of an order, substantially in the form annexed hereto as **Exhibit A** (the "Proposed Order"), recognizing the *Order (Court-to-Court Communications)* entered by the Canadian Court on July 9, 2019 (the "Court-to-Court"),

¹ The last four digits of the Debtor's taxpayer identification number is 4374. The Debtor's registered office is located at 30 Pedigree Court, Brampton (Ontario) Canada L6T 5T8.

Communications Order”), which is attached as **Exhibit 1** to the Proposed Order. In support of the Motion, the Monitor respectfully represents as follows:

Jurisdiction and Venue

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. § 1410. The statutory predicates for the relief requested herein are sections 105, 1525 and 1527 of the Bankruptcy Code, and General Order M-511 (*Guidelines for Communication and Cooperation between Courts in Cross-Border Insolvency Matters*) (the “Cross-Border Guidelines”).

Background

2. On March 13, 2019, the Monitor filed the Verified Petition (Dkt. No. 2) seeking recognition of the Canadian Proceeding and related relief for the Debtor and its supply-chain in the United States while the Debtor pursues a comprehensive restructuring in Canada. The Debtor commenced the Canadian Proceeding to address mounting claims and ongoing product liability consumer and government litigation across Canada. This Court recognized the Canadian Proceeding as a foreign main proceeding and granted related relief by order dated April 17, 2019 (Dkt. No. 40).

3. On July 9, 2019, the Canadian Court entered the Court-to-Court Communications Order, permitting, *inter alia*, “for the efficient administration of these CCAA proceedings[,]” the Canadian Court, any other court in any province or territory in Canada and the U.S. Bankruptcy Court to coordinate and communicate with one another, with or without counsel present, but always in the presence of the Canadian Court. Court-to-Court Communications Order at ¶ 1.

4. To effectuate the Court-to-Court Communications Order, the Monitor respectfully requests this Court recognize and implement the Court-to-Court Communications Order in proceedings before this Court, as the Court deems necessary and appropriate, to facilitate coordination and communication between courts during this Chapter 15 case.

Relief Requested

5. By this Motion, the Monitor seeks this Court’s recognition of the Court-to-Court Communications Order, pursuant to sections 105, 1525 and 1527 of the Bankruptcy Code and the Cross-Border Guidelines.

Basis for Relief

6. Section 105(a) of the Bankruptcy Code provides that bankruptcy courts “may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Section 105(d) provides that bankruptcy courts may “hold such status conferences as are necessary to further the expeditious and economical resolution of the case[.]” and at such conferences, bankruptcy courts “may issue an order . . . to ensure that the case is handled expeditiously and economically[.]” 11 U.S.C. §§ 105(d)(1) and (2).

7. Sections 1525 and 1527 of the Bankruptcy Code direct bankruptcy courts to “cooperate to the maximum extent possible” with foreign courts regarding the “communication of information by any means considered appropriate by the court” and to coordinate on “the administration and supervision of a debtor’s assets and affairs.” 11 U.S.C. §§ 1525, 1527.

8. Recognizing that the Debtor’s restructuring may generate issues that require the input of this Court, the Canadian Court and other courts in Canada, the Canadian Court entered the Court-to-Court Communications Order authorizing communication between the various courts and judges as necessary. Recognition of the Court-to-Court Communications Order in this Court

will serve comity and help streamline proceedings in the Debtor's complex multi-jurisdictional restructuring efforts.

9. For the foregoing reasons, the Monitor respectfully requests entry of the Proposed Order recognizing the Court-to-Court Communication Order.

Reservation of Rights

10. The Monitor reserves the right to seek modifications of the Court-to-Court Communications Order from time to time as necessary to facilitate administration of the Chapter 15 case.

Notice

11. Notice of this Motion has been provided to the U.S. Trustee for the Southern District of New York and the Chapter 15 Notice Parties (as defined in the Application for an Order Scheduling Recognition Hearing, Specifying Deadline for Filing Objections and Specifying Form and Manner of Notice (Dkt. No. 3)).

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Conclusion

WHEREFORE, the Monitor respectfully requests that the Court grant the relief requested herein, approve the Proposed Order and grant the Monitor such other and further relief as may be just and proper.

Dated: August 8, 2019
New York, New York

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EXHIBIT A

Proposed Order

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

IMPERIAL TOBACCO CANADA
LIMITED,

Debtor in a Foreign Proceeding.¹

Chapter 15

Case No. 19-10771 (SCC)

**ORDER RECOGNIZING CANADIAN COURT'S
COURT-TO-COURT COMMUNICATIONS ORDER**

Upon the motion (the "Motion")² of FTI Consulting Canada Inc., in its capacity as the Court appointed monitor (the "Monitor") and authorized foreign representative for Imperial Tobacco Canada Limited (the "Debtor"),³ for the entry of an order (this "Order"), pursuant to sections 105, 1525 and 1527 of title 11 of the United States Code (the "Bankruptcy Code"), recognizing the *Order (Court-to-Court Communications)* entered by the Canadian Court on July 9, 2019 (the "Court-to-Court Communications Order"), which is attached hereto as **Exhibit 1**, and

¹ The last four digits of the Debtor's taxpayer identification number is 4374. The Debtor's registered office is located at 30 Pedigree Court, Brampton (Ontario) Canada L6T 5T8.

² Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

³ FTI Consulting Canada Inc. was appointed as Monitor and foreign representative for the Debtor pursuant to Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, by order dated March 12, 2019.

implementing the Court-to-Court Communications Order in this Chapter 15 case, all as more fully described in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and it appearing that no other or further notice need be provided; and upon the record of any hearing held on the Motion; and this Court having found and determined that the relief sought in the Motion is in the best interests of the Debtor, its creditors, and all parties in interest, and that just cause exists for the relief granted herein; and after due deliberation and sufficient cause appearing therefor,

It is hereby ORDERED that:

1. The Motion is hereby **GRANTED**.
2. The Court-to-Court Communications Order attached hereto as **Exhibit 1** is hereby recognized in all respects and shall be implemented in the Debtor's Chapter 15 case.
3. This Court shall retain jurisdiction with respect to the enforcement, implementation or interpretation of this Order.

Dated: _____, 2019
New York, New York

HONORABLE JUDGE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY

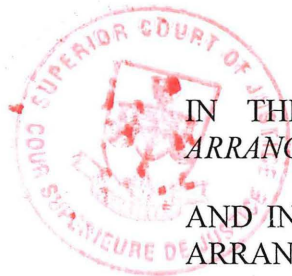
Exhibit 1

Court-to-Court Communications Order

Court File No. CV-19-615862-00CL
CV-19-616077-00CL
CV-19-616779-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.) TUESDAY, THE 9TH
)
JUSTICE MCEWEN) DAY OF JULY, 2019



IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF JTI-MACDONALD CORP.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA
LIMITED AND IMPERIAL TOBACCO COMPANY LIMITED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF ROTHMANS, BENSON & HEDGES
INC.

APPLICANTS

**ORDER
(Court-to-Court Communications)**

WHEREAS THIS COURT wishes to provide for court-to-court communications between this Court and i) any other court in any province or territory of Canada (collectively, the “**Canadian Courts**”) in which the Pending Litigation (as defined in the Second Amended and Restated Initial Order dated April 25, 2019 and issued in Court File No. CV-19-616077-00CL) was commenced or appealed, and ii) the United States Bankruptcy Court for the Southern District of New York having jurisdiction over the proceedings commenced in respect of Imperial Tobacco Canada Limited and Imperial Tobacco Company Limited under Chapter 15 of the U.S.

Bankruptcy Code (the “U.S. Bankruptcy Court”),


ON HEARING the submissions of counsel for the Monitors, the Applicants, and such other counsel as were present, no one else appearing:

1. **THIS COURT ORDERS** that, for the efficient administration of these CCAA proceedings (the “**CCAA Proceedings**”), this Court, the Canadian Courts and the U.S. Bankruptcy Court may coordinate and communicate with one another, with or without counsel present, but always in the presence of this Court.
2. **THIS COURT ORDERS** that this Order shall have full force and effect in all provinces and territories of Canada.
3. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order.



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ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUL 09 2019

PER / PAR 

**IN THE MATTER OF *THE COMPANIES CREDITORS ARRANGEMENT*
*ACT, R.S.C.1985, c. C-36, AS AMENDED***

Court File No. CV-19-615862-00CL
CV-19-616077-00CL
CV-19-616779-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF JTI-MACDONALD CORP.

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF IMPERIAL TOBACCO CANADA LIMITED AND
IMPERIAL TOBACCO COMPANY LIMITED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF ROTHMANS, BENSON & HEDGES INC.

ONTARIO
**SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

ORDER
(Court-to-Court Communications)

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